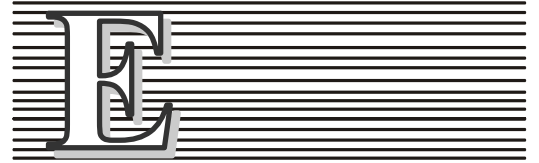




Economic Commission for Africa

**Report of the Ad hoc Expert Group Meeting on**  
**“Public Financial Management and**  
**Accountability Focusing on Best Practices**  
**in the Context of Budget Transparency”**

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**DEVELOPMENT POLICY MANAGEMENT DIVISION**

Ad hoc Expert Group Meeting on “Public Financial Management  
and Accountability Focusing on Best Practices  
in the Context of Budget Transparency”

19-20 September 2005  
Addis-Ababa, Ethiopia

**REPORT**

## Contents

	<b>Page</b>
I. Introduction	1
II. Attendance	1
III. Account of proceedings	1
3.1 Opening	1
3.2 Election of the bureau	2
3.3 Adoption of the programme of work	2
3.4 Presentation of the discussion paper	2
3.5 Case Studies	
3.5.1 The Ethiopia case study	6
3.5.2 The Chad case study	8
3.5.3 The Rwanda case study	10
3.6 Thematic discussion one	
Transparency on the Allocation and the Monitoring of Oil Revenues in the National Budget	12
3.7 Thematic discussion two	
The Role of Parliamentarians and CSOs in the Budgeting Process - African Experiences	13
IV. Recommendations	17

### **Annexes**

- I. Statement of the Director, Development Policy Management Division (DPMD)
- II. Programme of Work
- III. List of participants

## **I. INTRODUCTION**

1. The Ad hoc Expert Group Meeting on “Assessing Public Financial Management and Accountability in the Context of Budget Transparency in Africa” took place in Addis Ababa on 19 and 20 September 2005. The main objective of the meeting was to review a draft technical publication prepared by the Development Policy Management Division (DPMD) of the Economic Commission for Africa (ECA). The publication analyses the principles of budget transparency in 15 African countries and suggests effective mechanisms to enhance transparency and accountability in national budgeting processes in Africa.

## **II. ATTENDANCE**

2. A total of twenty-five experts attended the meeting. The meeting provided a platform for the experts to exchange experiences, share best practices and information about on going and planned activities aimed at promoting fiscal transparency and accountability in Africa. All were invited in their individual capacities based on their experience as senior members of government, parliamentarians, leading researchers, senior executives from international agencies, including the United Nations agencies, consultants, practitioners and representatives from the private sector, non-governmental organizations and community-based organizations. The list of participants is attached in Annex III.

## **III. ACCOUNT OF PROCEEDINGS**

### **Opening of the meeting**

3. Opening the meeting on behalf of Mr. K. Y. Amoako, Executive Secretary of ECA, Mr. Okey Onyejekwe, Director of DPMD welcomed the participants and indicated that African countries faced a major challenge to build and sustain appropriate, transparent and accountable institutions for their sustainable economic development in the twenty-first century.

4. Over the past decade, ECA and its partner organizations had made tremendous efforts to advance the concept of good governance to the forefront of Africa’s development agenda. In that process, ECA had re-affirmed the critical importance of economic governance as the basis for building sustained socio-economic development in the continent. The current expert group meeting was being organized as part of the on going dialogue among researchers, policy makers and other stakeholders on various aspects of economic governance and durable peace in Africa.

5. Reminding participants that the meeting would focus on the twin concepts of "transparency" and "accountability" in the context of budgeting in Africa, Mr. Onyejekwe stressed that transparency ensured that budget information was available to stakeholders for the purpose of holding authorities accountable for their actions. Adequate transparency and accountability were critical for ensuring that national revenues, emanating from taxes,

natural resource exploitation, development assistance or debt cancellation, were managed for the benefit of the entire population.

6. While many African countries had sufficient laws and regulations to ensure fiscal transparency, a huge number of them lacked appropriate mechanisms for implementation, especially where corruption remained corrosive and a bane to development. Against that background DPMD had prepared and submitted to the experts the technical paper entitled “Assessing Public Financial Management and Accountability in the Context of Budget Transparency in Africa”. The paper had three main goals: (a) to gauge adherence to and implementation of fiscal transparency codes and practices in 15 African countries within the framework of the International Monetary Fund (IMF) Code of Good Practices on Fiscal Transparency; (b) to evaluate whether both the legislature and civil society had adequate input into the budgeting process; and (c) to provide a set of recommendations, which would help to institute more transparent and accountable national budgeting in Africa.

7. In conclusion, the Director called upon the experts to examine critically the ECA draft document along with other presentations of country cases and experiences. He expressed the hope that the meeting would formulate concrete recommendations, strategies and mechanisms on how best to promote transparency and accountability in the context of budget transparency in Africa. A full text of the statement is attached in Annex I.

#### **Election of the Bureau**

8. The meeting elected the following bureau:

- Chairperson:** Mr. Samuel Geiseb, Consultant/Director, Integrated Social Development Services, Namibia.  
**Rapporteur:** Mr. Raphael D. Marques, Independent Researcher, Angola.

#### **Adoption of the programme of work**

9. The Meeting adopted its programme of work without any amendment (Annex II).

#### **Presentation of the technical paper**

10. Presenting the technical paper entitled: *Assessing Public Financial Management and Accountability in the Context of Budget Transparency in Africa*, Mr. Mzwanele Mfunwa, DPMD representative stated that budget transparency would pave the way to good economic governance and poverty reduction in Africa. Such transparency formed part of the larger policy goal of good economic governance being pursued to achieve poverty reduction and attain the Millennium Development Goals (MDGs).

11. The emergence of national, regional and international bodies, initiatives and treaties served to underscore the increasing importance attached to fiscal transparency. Those initiatives fell into two broad categories. First, were such general initiatives, which

advocated budget transparency in pursuit of larger goals. Cases in point were the United Nations *Convention Against Corruption* and the African Union's *Convention on Preventing and Combating Corruption*.

12. Second, and stemming from those *Conventions* were numerous initiatives containing more direct prescriptions and guidelines. Cases in point were IMF's *Code of Good Practices on Fiscal Transparency*, the Organization for Economic Cooperation and Development (OECD) *Best Practices for Budget Transparency*, the Extractive Industries Transparency Index's (EITI) *Draft Reporting Guidelines and the Extractive Industries Transparency Initiative*.

13. Recently, ECA<sup>1</sup>, had undertaken groundbreaking study and the current paper served to supplement the bigger ECA governance project undertaken in 1999 to measure and monitor progress towards good governance in Africa. On the economic front, the study found compelling evidence of better economic management in the continent. Improved macroeconomic indicators and the gradual shift of budget expenditure towards poverty-reducing social sectors supported those findings. Nonetheless, the study highlighted considerable pitfalls in current economic management practices, some of which were partly due to capacity constraints and insufficient political will. Within that broader assessment, the current paper examined the extent to which sampling of 15 African countries applied transparency principles in their budgeting processes using the four general guidelines of the IMF *Code of Good Practices on Fiscal Transparency*. Those guidelines and the paper's findings and recommendations are summarized below.

#### **Clarifying the roles and responsibilities**

14. The government sector should be distinguished from the public sector at large, and the rest of the economy. Briefly, the paper found as follows:

- The legal basis for taxes, duties, fees and charges in many African countries needs to be strengthened, simplified and disseminated as widely as possible to avoid confusion and loopholes for corruption. Governments must strive to ensure that enforcement mechanisms are in place and effective.
- With the exception of a few countries, the structure and functions of government with respect to budgeting appeared legally sound and well specified. Compliance with relevant laws and regulations, however posed a key challenge.
- Clear mechanisms for the coordination and management of the budgeting and privatization processes, extrabudgetary and quasi-fiscal activities had yet to be established, made publicly known and clearly recorded in financial statistics in most of the countries.
- Although quasi-fiscal activities with central banks have declined over the years, African governments should strengthen *de jure* and *de facto* autonomy of

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<sup>1</sup> "Striving for Good Governance in Africa", ECA 2004

central banks to ensure that they can legally resist unsustainable financial demands of governments.

- Codes of ethical standards of behaviour for public servants must be established and publicized.

### **Wide dissemination of fiscal policy and budget information available to the general public**

15. In this case, the paper recommends thus:

- Governments must address the key shortcomings related to partial availability of information, delayed availability to Parliaments, or total lack of fiscal information.
- The large number of unrecorded and unpublished “special Treasury accounts”, as in Algeria and Malawi must be reduced and then eliminated.
- The partial or non-availability of information related to government debt, as is the case in Algeria, must give way to total subjection of this important budget item to the public.

### **Open budget preparation, execution and reporting**

16. The budget documentation should specify fiscal policy objectives, the macroeconomic framework, the policy basis of the budget, and identifiable major fiscal risks. In this case, the paper noted that:

- Countries undergoing the poverty reduction strategy paper (PRSP) processes such as Ghana and Uganda are best placed to enjoy the participation of civil society in budgeting processes. Such an inclusive process will ensure that the voice of the ordinary people are heard, and will help reorient the budget towards poverty reduction.
- An increasing number of African countries have adopted multi-year budgeting processes or some form of multi-year budgeting. However, a vast majority of these countries are unable to comply fully with key requirements of this technical system due to capacity constraints and uncertainties surrounding donor fund flows.
- Most African countries need to take measures to ensure the efficient use of resources. Effective spending of scarce resources remains weak with a deep gap existing between budget policy and ultimate budget outturns. In sum, the annual budget must be prepared within a comprehensive and consistent quantitative macroeconomic framework with clear and realistic underlying assumptions for economic performance.

- Very few countries have comprehensive reporting and auditing mechanisms in place. The omission of such key items as local governments, State-owned enterprises, debt, contingent liabilities and others makes the assessment of the overall government fiscal situation virtually impossible.
- In a large number of countries, parliamentary oversight functions and involvement in the budgeting processes have been undercut by the dearth of resources and capacity, delays in submitting (if at all) of budget reports and financial data.

### **Integrity assurances**

17. Finally, fiscal data should meet accepted quality standards and should be subjected to independent scrutiny. The issue of integrity assurance of budget data is one of the key shortcomings in the current transparency practices in a vast majority of African countries. These include deficiencies in policy being realized in actual budget outturns, blurred accounting practices, and auditing not being independent of the executive branch of government.

18. While a growing number of countries were devising sufficient laws and regulations to ensure fiscal transparency, many could not enforce them. That was particularly the case in countries whose government revenue depended heavily on the performance of extractive industries. Non-enforcement reflected capacity constraints in the form of skilled personnel, materials (such as computers) and financial resources. Vulnerability to erratic weather conditions and gyrations in commodity prices also played havoc with national financial management plans. Moreover, the unpredictability of donor aid flows and the frequently changing political priorities of the donor nations strongly influenced Africa's economic developments.

19. He concludes that notwithstanding any hurdles towards a transparent budgeting system, political will and leadership commitment to sound economic governance will ultimately determine the pace, depth and breadth of economic reforms in Africa, and thus the length of time needed to achieve the MDGs.

### **Discussions**

20. Participants agreed that the thrust of the paper properly captured the status of fiscal transparency in Africa. In their view, opaque budgetary practices were the leading causes of conflict and corruption. In that regard, they stressed that without political will and commitment to fiscal transparency, Africa stood no chance of overcoming the constraints inhibiting the adoption of good transparency practices.

21. Participants were unequivocal in emphasizing that Africa must take the lead in its own development. Failing to do that would only entrench the "dependency syndrome" that now characterized many African countries. Accordingly, participants urged DPMD to put the ownership of development in Africa by Africans as part of the preamble of the paper. They also challenged ECA to give more forthright advice to its African stakeholders

and to become “more radical in its advocacy work”, noting that ECA’s diplomatic language was proving less ineffectual to get countries to deepen their practice of good governance principles.

22. Noting that an enormous amount of good fiscal practices had been advocated by various think tanks in Africa, they called for due acknowledgement in the paper, so that Africans could learn from one another and not only from external institutions. Of particular relevance was the work of the Institute for Democracy in South Africa (IDASA).

23. On its own, fiscal transparency could never solve Africa’s problems of corruption and poverty. Hence, it must be posited within a context of holding public authorities accountable and restricting the degree of participation in the budgeting processes of ordinary citizens or through their legitimate non-governmental organizations. The elements of accountability, participation and transparency were mutually reinforcing. Accountability led to openness about government activities, which further led to participation through advocacy for budget reorientation towards sectors that mattered most to ordinary citizens. More openness, in turn, ensured accountability.

24. Regarding the right to information, the paper needed to point out such prerequisites for successful fiscal transparency as freedom of expression and of the press and guaranteed access to information. Some participants described cases where fiscal transparency had failed because there was no freedom of expression. Corrupt practices detected in the budget of Cabinda, Angola, had gone unreported with the result that corruption had continued unimpeded. Other participants spoke of “good faith transparency” that would encourage participation and accountability with a view to achieving sound economic management and poverty reduction—the basic premise being that citizens should be informed about issues affecting their daily lives.

25. Participants pointed out that suggestions put forward by the Bretton Woods institutions and “Publish What You Pay” may well be insufficient and improperly carried out in Africa. The selective nature of such’ advocacy work was driven by the political and economic interests of host governments. Accordingly, participants called for publishing what companies paid for exploration rights, what was found, what was extracted, what was sold, for how much, what share went to government, what the companies earned and so on. In the case of Nigeria, it was pointed out that production declared was far below actual production because an enormous amount of oil was extracted and sold clandestinely.

26. Some participants felt that since integrity was a social issue, it must be addressed at the individual, family, community and political levels and all levels of society must shape their part of its culture. They agreed that capacity issues prevented the implementation of some of the best laws in some countries. The paper could benefit from the case study approach used by the IDASA to illustrate how law deviated from practice and how countries such as Rwanda were addressing that anomaly.

### **Presentation of the Ethiopia case study**

27. Dr. Stephen Peterson, advisor of the Ministry of Finance and Economic Development of Ethiopia and Harvard University Lecturer, presented a document on “The

Challenge of the Public Financial Management (PFM) Reform in Ethiopia”. First, he focused on the importance and challenges of public financial management to ensure governmental transparency, accountability and the allocation of public resources. Second, he developed some strategies for public financial reform management with clear indication of inputs control, policy performance tools such as MEFF, PEP and REPR and planning through legislative means.

28. Since financial reform was complex, it could only be effective if phased over a period of time. In most cases, reforms were driven by crises, which required a quick fix. Thus, the challenge was to design a reform programme that would address problems not only in the immediate but also in the long term. In that respect, financial reforms required an evolutionary strategy that would ensure that reforms matched national circumstances and capacity.

29. He acknowledged the dangers of using best practices from one country for another, as public finance reform required a more context-specific approach to succeed. Timing was essential, as financial reforms introduced from a sophisticated system in one country to another might prove premature.

30. Public sector financial management was an issue of governance, political process and allocation, being the most important single one that reflected national public policies and strategies.

31. Finally, he called for greater caution in adopting such improved financial management technology systems as the “Integrated Financial Management Information Systems” (IFMIS). The transition from the old way of information management to the more advanced should be gradual because, the success rate of introducing such systems in the past has been limited.

## **Discussions**

32. In the ensuing discussion, some participants focused on the definition and the importance of the relation between budgetary process and some key components of the public financial reform developed during the presentation. The aim of the budgetary process was to provide parliamentarians and other stakeholders with viable and useful information for their debate on the issue in terms of budget of allocations to various sectors, such as health and education.

33. Participants were unequivocal that a major problem for public accountability in Africa had to do with lack of political will, the culture of rent seeking and the corruption of political leaders. It was agreed that any effective public sector reform should tackle those challenges.

34. Participants also stressed the importance of fiscal decentralization for public sector reform. The various mechanism of devolution, transfer of power, capacity, transparency, and accountability lacked the resources needed to exercise their functions. Most districts or

regions could not fulfill their duties since the budget allocated to them went to pay salaries and little was left for the delivery of social services.

35. Finally, the participants singled out the importance of public participation in the budgetary process in Africa in general. In South Africa, especially, civil society participated in the budgetary process through the drafting and formulation of budget policy, provision of training to members of parliament and the executive branch and various other initiatives.

### **Presentation of the Chad case study**

36. Ms. Thérèse Mékombé, Vice-President of the “*Collège de contrôle et de surveillance des ressources pétrolières*”, which is known in English as the Petroleum Revenue Oversight and Control Committee (hereafter, the “*Collège*”) presented a note on “Role of the *Collège* in the fiscal transparency of the Chadian Budget”.

37. She said that in order to cope with the challenges of managing the revenue emanating from oil exploitation and responding to the concerns of CSOs regarding the pro-poor dimensions of the benefits from oil revenues, the Government of Chad had established innovative, transparent governance mechanisms and had approved the Petroleum Revenue Management Law, known as “Law 001”. This Law establishes the *Collège* and specifies its mandate, which is mainly to ensure the transparent management of the country’s oil wealth and to oversee the expenditure of oil revenues.

38. The *Collège* is a joint government-civil society body composed of nine members representing the government, CSOs, parliamentarians and traditional authorities. It comprises, one Supreme Court magistrate; two parliamentarians; the National Director of the *Banque des Etats de d’Afrique centrale* (BEAC); the Director General of the Treasury; and four representatives from NGOs, human rights bodies, labour unions and religious communities.

39. The presenter pointed out that the *Collège* has jurisdiction only over direct oil revenues. In accordance with Law 001, the *Collège* oversees the allocation of oil revenues along the lines of the following scheme:

- 10 per cent deposit in an offshore bank for future generations.
- 90 per cent (remainder) to be distributed as follows: (i) 80 per cent allocated to the priority sectors; (ii) 15 per cent towards the recurrent expenditures of the State; and (iii) 5 per cent to the producing regions.

40. The presenter discussed at length the participation of the *Collège* in every stage of Chad’s national budgeting process, and particularly in the allocation of oil revenues. She pointed out that the *Collège* receives the draft budget at least 10 days before it is discussed by the Council of Ministers. It verifies the consistency of the draft with the relevant national laws in order to spot any aspects that diverge from the revenue management law or priority sectors established in the Poverty Reduction Strategy Papers (PRSPs). The

observations of the *Collège* are conveyed first to the Council of Ministers and secondly to the National Assembly to which the proposed budget is submitted for adoption.

41. With regard to procurements, she emphasized that the *Collège* takes responsibility for ensuring that projects financed from petroleum revenues adhere to proper bidding and contractual procedures. As such, the *Collège* is mandated to track and control all payment orders received. It has also the mandate to conduct field investigations of project implementation.

42. Concerning the implementation of the 2004 Budget, the *Collège* conducted an investigation on the ground to determine whether the expenditures carried out were executed in conformity with the approved budget. The presenter listed various sectoral shortcomings. These were mostly, related to irregular procurement practices, deficient follow-up of payments by the appropriate Ministries, inflation of charges on projects, among others.

### **Discussions**

43. In the subsequent discussions on the presentation, the participants agreed that Chad presented excellent examples of best practices in oil revenue transparency and accountability, for other resource-rich African countries towards directing the resources to the benefit of all citizens. In that regard, questions were raised on issues of transfer of knowledge, impact of oil revenues on poverty reduction, the role of ministries in the management of oil revenues, and national investment strategies.

44. With regard to the critical issue of transferring knowledge in the area of oil exploitation, and building local capacities and expertise in an environment dominated by well-heeled international companies, participants stressed the need to establish a national strategy at all levels of the economy. This will allow for retention of highly skilled workers in the public sector. They also dwelt on the need to strengthen the capacity of the *Collège* to effectively ensure that oil revenues were spent efficiently to alleviate poverty.

45. The participants considered whether there was any system in place to assess the impact of oil revenues on income levels. It was noted that within the framework of the PRSPs, steering committees at the provincial level had been established to conduct baseline surveys and evaluate the impact of national policies.

46. Concerns were raised regarding the creation of new structures – such as the *Collège*- instead of strengthening and fully utilizing the existing ones- such as the Ministries of planning and finance. It was also pointed out that the existence and functioning of an oversight body seemed to pose the biggest problem in most African countries. In the case of Chad, there was no conflict between the *Collège* and the Ministries in charge of the implementation of the budget. In fact, the *Collège* was specifically established to monitor the management of oil revenues and in contrast to the Ministries, was not charged with the implementation of the budget. Its role was to measure the executive performance on the use of the oil revenues.

47. Another area of concern was the long-term sustainability of oil revenues. The participants underscored the need for a thorough going diversification of the economy to promote long-term sustainability aside from oil revenues. They advised African countries to promote other sectors; in that regard, cotton was recognized as a promising sector for Chad. In addition, with respect to diversification, the focus should be given to short-term initiatives, such as promoting small and medium-sized enterprises (SMEs) around the oil extracting activities.

48. Regarding Chad's national investment strategy, the participants noted that a large proportion of the oil revenues went to infrastructure development for economic growth. Suggestions made were in favour of limiting the number of priority sectors and to establishing a credible procurement system.

### **Presentation of the Rwanda case study**

49. Ms. Constance Rwaka Mukayuhi, Chairperson of the Finance Committee of the Rwanda Parliament, presented a report on "The Role of Parliamentarians in the Budgeting Process- the Experience of Rwanda".

50. The Rwanda experience was presented under two main themes:

- The first part was the experience of Rwandan parliamentarians in the budgeting process and the lessons learned.
- The second part put forward some recommendations to enhance participation and efficiency of African parliamentarians in the budgeting process and public financial management.

51. Ms. Mukayuhi gave a brief summary of the Rwandan socio-economic and political situation from 1994 to 2005. From 1994 to 1996, the country functioned without any real budgetary system. It was virtually impossible at that time to make any forecast of state revenues and expenditures. The first Finance Act was voted in 1997 and since then several laws had been revised and new laws enacted to improve the public finance management framework. Other governance institutions had also been created. Accounting manuals were in line with international budget management systems.

52. The Medium Term Expenditure Framework (MTEF) system was adopted in 2001 and the PRSP had been operational since 2002. A national investment strategy to improve the prioritization and selection of public and private investment had been formulated and adopted. Budget implementation had been modified to reflect political and technical responsibilities.

53. The mandates of parliament are enshrined in the country's constitution. The legislative power reposes in two chambers, namely parliament and the senate. The parliamentarians draw up and enact the Finance Bill and, for the application of the budget and regulation of the budget process.

54. Reforms in budgetary system and the public finance legislation and the introduction of ICTs have had a real impact on the budgetary process and helped improve the management of public finance as well as communication between the various institutions.

55. The second part of the presentation highlighted some ethical and technical recommendations to further improve and strengthen the role of parliamentarians in the budgeting process and public financial management.

56. The presenter underscored the centrality of the political will of the country's leaders to promote and enhance good governance, accountability, transparency, and efficiency in the management of national assets and resources. She pointed out that there was a need to combat corruption, educate the population on the budgeting process, collaborate and exchange information with the private sector and civil society, and establish appropriate mechanisms for monitoring the implementation of the budget.

57. On the technical dimension, she noted the need to reinforce the capacity of parliament in terms of economic policies and programmes, budgetary system, fiscal laws and legislation and the use of ICTs. A culture of accountability and transparency in the public institutions should also be enhanced, and parliament should be endowed with adequate resources to accomplish their mandates. Administrative and financial autonomy of its personnel and budget should be promoted in order to enable it to adequately fulfill its mission as the people's representative.

## **Discussions**

58. In the ensuing discussion, participants indicated that Rwanda had progressed towards good governance in general and in budget transparency in particular. This was attributable to the political will and to the fact that every citizen of Rwanda wanted to make a clean break from the upheavals of 1994 and to lead a better life.

59. The participants however noted with concern the delay taken in the parliamentary review of the Auditor General's report, which was essential for monitoring accountability, particularly given the non-permanence of ministerial positions. They wondered how actions could be taken in time in order to correct any discrepancy in the implementation of activities scheduled and supported by the budget.

60. It was noted in the discussion that most of Africa's parliamentarians lacked the capacity and/or the appropriate resources to properly fulfill their role. It was emphasized that capacity development was essential in all areas of governance in order to enable them to deliver their responsibility more effectively and transparently. Indeed, it was suggested that research departments should be established in parliament, the legislature to enable it to undertake efficient research activities. Sufficient resources should be allocated to enable parliamentarians to carry out their mandates. In the same vein, ECA was urged to promote capacity-building programmes for African parliaments.

61. The participants noted with concern the fact that some African parliamentarians only championed the interest of their political parties, to the detriment of the interest of

their elective constituencies. In regard to the issue of corruption participants felt that only political will and organized grassroots pressure could help reduce corruption in Africa.

## **Thematic discussions**

### **Theme I: Transparency in the allocation and monitoring of oil revenues in the national budget**

62. Following the presentation by Ms. Thérèse Mékombé, Vice-President of the *Collège*, a number of recommendations and best practices were proposed on optimal means of developing greater transparency in the allocation and monitoring of extractive industries in the national budget. The purpose of the debate was to receive feedback on the presentation and elicit comments on the findings and recommendations.

63. In the Zambian experience, the State had been giving incentives and concessions such as tax exemptions for 25 years, exemptions from paying duty on equipment purchased overseas to new owners, and especially minority shareholders. While the new incentives were an encouragement to entrepreneurs they denied hampered the State in the generation of new revenue, which is the main rationale for privatizing. Instead, the Zambian government found itself owing money tied to assets, which it had sold, with minimal returns. In this context, concessions and the concomitant incentives should be re-examined to see that they benefit countries—apart from the new owners.

64. The participants felt that well-managed production costs in the oil industries considerably reduced the amount of money circulating in the process that could be misappropriated. This implied setting up mechanisms for effective and efficient operational structures, as was the case in Nigeria where an e-procurement market place had helped realize considerable economies for the oil “giants” and was markedly transparent involving a spectrum of stakeholders.

65. It was also pointed out that civil society should be empowered to participate in management and monitoring process, including monitoring the income generated from oil and other extractive sectors. Similarly, transparency in the handling of private investments was essential to ensuring accountability in the national budget process. It was stressed that transparency should inform the whole process, i.e. investment prospecting traction. The procedures should include the disclosure of revenues and profits, contractual arrangements, and other accepted codes of conduct. It was recognized that participation and public debate were fundamental to making certain that accountability and transparency prevailed in fiscal policy and the national budget. In that connection, civil society, and by extension, citizen participation, were key actors and should be involved in the process to make it not only transparent but also sustainable.

66. The participants underscored various critical capacity challenges facing countries in operationalizing development projects. They were put at a severe disadvantage by their lack of capacity and inadequate technical knowledge and negotiation skills to execute complex contracts with multinationals as well as by the fact that foreign enterprises operated in more favourable investment conditions.

67. It was also observed that State institutions were not fulfilling their developmental oversight functions effectively, hence the deficiencies noted in accountability and transparency. Suggestions were made to fill these gaps by strengthening governmental bodies in order to enable them discharge their constitutional mandates and provide the requisite checks and balances on potential abuses of power.

68. The participants recognized that though contracts existed between States and multinational companies in many countries with good track records on transparency and accountability, lack of clarity in the management of extractive industries was still observable, and that with the complicity of national governments and the international community. The need to set up credible audit institutions to monitor the activities of various industries and the need to involve parliaments in auditing these industries was underscored.

69. The participants considered that given the obstacles facing CSOs with respect to participation and access to information and particularly the lack of basic freedoms of expression, access and assembly—the political structures should be urged to be open up enough in order to guarantee that CSOs can fulfill their responsibilities. It was noted that breaking the resistance to those hurdles it would involve identifying CSO participation as citizen participation, to underscore the inalienable right of each individual to information.

70. The effective implementation of these recommendations and moving towards greater governance transparency in Africa depended on the political will of Africa leaders. Consequently, civil society empowerment and participation must go hand in hand with leaders respecting the rule of law. Africa must truly own its resources by instituting appropriate legal frameworks and not allow personal agenda to hamper its economic progress.

## **Theme II: The role of parliamentarians and CSOs in the budgeting process- African experiences**

71. In their reactions to the report on “The Role of Parliamentarians in the Budgeting Process: The Case of Rwanda,” presented by Ms. Constance Rwaka Mukayuhi, the participants observed that the rationale for participatory approaches to national budget stemmed from the vested interests of different stakeholders, including the citizens at large, in cooperating or building consensus on the development priorities of their societies. The main challenge therefore was to rethink the roles, functions and jurisdiction of the different actors in the process. The participants stressed that ordinary citizens, NGOs and community-based organizations (CBOs) had the right to know and determine how public revenues were collected and spent. However, in many countries, budgetary policy debates occurred in a context of relative exclusivity, leaving the majority of ordinary citizens without a direct or sometimes even a representative voice. As such, participation in decisions regarding budgetary allocation, spending patterns, and public service delivery was a key entry point for civil society in choosing and influencing public preferences.

72. The participants acknowledged the fact that full participation by all citizens in socio-economic and political decision-making was key to building and sustaining democracies, reducing income disparities and improving standards of living. People's participation in decision-making in general, and in the process of national budgeting, in particular, led to greater accountability, openness and transparency and helped build up social reciprocities -- all hallmarks of good governance. It was acknowledged that since the early 1990s, donors, governments, and CSOs, including NGOs were increasingly adopting participatory approaches in assessing needs, implementing programmes and evaluating government policy impacts on development. As an alternative to top-down approaches, beneficiaries' inputs at large offered an opportunity to obtain first-hand analyses of their priorities, constraints and opportunities. Participation in national budgeting also provided concrete information on needs and priorities on which the preparation of the national budget should be based.

73. The participants indicated that as an entry point for participation in planning and development processes, the national budget was the single most important government policy document, reflecting its vision of sustainable development and, more broadly, the values of the society at large. Overall, it is a declaration of the government's fiscal, financial and economic objectives and priorities. It performs several central economic and social functions, namely allocating resources, providing social services and infrastructure, ameliorating income and wealth disparities, stabilizing prices, and generating economic growth and employment. Participatory approaches to national budgeting should be applied at different levels of the budgeting exercise, from policy formulation to evaluation, through resource allocation and management.

74. Broadening people participation in the process would require that governments move away from traditional centrally managed, closed budgetary processes and poverty - reduction frameworks-- which may concentrate on fiscal measures-- toward more equitable policy choices and more effective resources mobilization mechanisms and use them in a transparent manner. Participatory budgeting processes help promote effective use of public resources, deter corrupt practices, and achieve more sustainable outcomes.

75. The participants recognized the fact that, increasingly, many countries had pursued new mechanisms to promote more direct citizen engagement in the national budgeting process, ranging from the creation of decentralized institutions to a wide variety of participatory and consultative processes at national and sub-national levels. Key initiatives such as PRSPs, and MTEFs had provided opportunities for citizens' participation and involvement in defining poverty reduction goals.

76. In addressing issues of participatory modalities, the participants emphasized that citizens' participation should be inclusive in the process of formulation, implementation and assessment of development policies at national and local levels, with particular emphasis on the national budgeting process. The participants questioned the broad definition of CSOs, which could include CBOs, NGOs, the private sector, and political parties. However, since the formal private sector was frequently involved anyway, and because governments usually tended to take this interest group's views on board in the budget formulation process, the emphasis was placed on CSOs representing the poor and

the communities, whose main objective was to advocate policies that improved efficiency in resource allocation and public service delivery.

77. Participants also expressed the view, that planning national policies, including the national budgets should move from goals to action: both the State and CSOs in partnership would need to design an MDG-based poverty strategy with a strong governance component aimed at promoting transparency and the rule of law, decentralized public administration, public investment programmes, human rights, and systems for monitoring and evaluating progress along the way.

78. The participants acknowledged the role of external actors in the process of national budgeting. Those external actors were not homogeneous in their approaches to development or resources mobilization. While some had focused on financial criteria for making external resources available, others viewed their role as partners of governments and CSOs, supporting the re-prioritization of expenditures towards socially equitable budgeting. Governments were clearly embracing with a much wider spectrum of stakeholder groups and the nature of engagement was also shifting towards the policy dimensions.

79. The participants emphasized the need for the adoption of inclusive and broad-based participatory approaches to national budgeting processes in ways that encouraged ownership of and influence over the budgeting process through information sharing, dialogue, consultation, collaboration, monitoring and evaluation.

80. Following the above discussions, the participants concluded as follows:

- Participation in national budgeting is a process, not an event; which means that all stakeholders should influence and share control over policy-making, resource allocation, and implementation.
- Representative institutions such as parliaments or district assemblies should be involved in the budgetary processes through parliamentary debates and votes on the budget. However, sometimes the role of such representative institutions was limited owing to the type of governance framework obtaining in a country. Recent efforts towards devolution and fiscal decentralization marked a shift towards the possibility of more broad-based participation in the budgeting process.
- For most African countries, there was insufficient capacity for sharing information between civil society and parliamentarians. The evidence suggests that even in countries where civil society and parliamentarians had some influence in the budgeting process, their intervention placed more emphasis on the expenditure side than on the revenues.
- The implementation of the participatory budgeting process goes beyond the capacities of various actors, be they government or other institutions. This called for a supportive and conducive legal and policy environment. The

process demands responsibility from all concerned, capitalizing on what each party can contribute to complement or supplement others.

- African countries were at different stages of the participatory budgeting process. Thus, some milestones and some best practices could be elicited from the continent.
- There was a general consensus as to the importance of civil society participation to all stages of the budgetary process. The priority for civil society should be focused on a balanced involvement if their efforts are to yield positive results. It should include both expenditure and revenue (debt, taxes, citizen contributions, etc), the ability to assess how the budget is financed, and whether the promised expenditure is affordable, as well as giving more attention to the long-term development impacts.
- In Africa, actors in the budget-making processes often include international actors. In this respect, through loan conditionalities, multilateral institutions such as the World Bank and the IMF can have more influence than governments on the way that budgets are formulated.

## **IV. RECOMMENDATIONS**

81. After the two days of discussions on fiscal transparency the participants agreed on the following recommendations:

### **For ECA**

- ECA was urged to place ownership of Africa's development in the hands of Africans in the preamble of the paper;
- ECA was challenged to be more forthright in giving advice to its member States regarding the implementation of good governance principles;
- ECA should make available a simplified description on the importance of budget work for civil society organizations and citizens and other various stakeholders, with best practice examples, as well as advocating the importance of their participation in the process;
- ECA should make reference in its technical paper to the various research outcomes emanating from African institutions, especially IDASA ongoing work on budget transparency and participation;
- The paper should point out certain prerequisites for successful fiscal transparency practices, such as freedom of expression and freedom of the press, and access to information;
- Legal frameworks, political will and anti-corruption policies should be highlighted in the preamble of ECA's paper as prerequisites;
- More case studies should be incorporated in the paper to enhance its quality;

### **For governments**

- With regard to "Publish What you Pay", it was agreed that there is a need to go beyond this by publishing what corporate entities paid for exploration rights, what was found, what was extracted, what was sold, for how much, how many shares went to government, and other relevant information including what they earn;
- It was recommended that credible audit institutions should be set up or the existing ones strengthened to monitor all the activities of different industries and the need for parliaments to play a key role by overseeing and ensuring the compliance of these industries to the national laws;
- Governments should guarantee grass-roots participation in the budgeting process;
- Governments should build individual capacity of parliamentarians and establish or strengthen the capacity of independent budget research units, which will support the parliamentarians;

### **For parliamentarians**

- Parliaments should identify their own needs on research, with the support of local partners (Academia, CSOs, private sector) in order to assess impacts of budgetary strategies in the daily lives of the population;

- Parliaments should sensitize the population to respect laws and conserve the national inheritances;
- African parliaments should harmonize the budgetary systems as well as the related legal frameworks taking into accounts regional integration needs. In this regard, the African Union should support them through the Pan-African Parliament and NEPAD;
- Parliaments should continue to exchange experiences and share best practices for effective and efficient management of public finances;
- Parliaments should have administrative and financial autonomy for the management of their own staff and budget in order to effectively fulfill their mandates;

#### **For civil society organizations (CSOs)**

- Civil society organizations should be involved in the budgeting process and should work closely with parliamentarians and among themselves in a proactive manner for an effective impact;
- CSOs should improve their capacity, organizational structures and governance to be more effective in their budget advocacy;
- CSOs should focus on the budget revenues rather than just on the expenditures;
- CSOs and Governments have a joint responsibility to enhance their partnership in the development;
- CSOs should assess how much the budget reflects MDGs and poverty reduction goals as specified in the PRSPs documents or other national development programmes.

#### **Adoption of the report**

88. The Rapporteur presented the draft report of the meeting under the authority of the Chairperson.

89. **Closing of the meeting.**

## **ANNEX I**

### **Opening Statement by Mr. Okey Onyejekwe, Director DPMD**

Distinguished Experts,

On behalf of the Executive Secretary of ECA, Mr. Amoako, I wish to warmly welcome you to this Ad hoc Expert Meeting on *Public Management and accountability*. I am particularly pleased to welcome such a distinguished group of participants, representing a wide range of stakeholders and representatives of other UN agencies and partner organizations.

Let me also take this opportunity to acknowledge the presence of my colleagues from DPMD and thank them for their tireless efforts to ensure that this meeting is successful. I would also like to acknowledge the presence of our colleagues from our Subregional Offices. If there are any inconveniences- logistical or otherwise that you may have encountered, please accept our sincere apologies.

Ladies and Gentlemen,

One of the biggest challenges facing Africa in the 21<sup>st</sup> Century is how to build and sustain appropriate, transparent and accountable governance structures, for durable peace and sustainable economic development. This is one of the major tasks of this meeting.

Ladies and Gentlemen

In the last decade, UNECA along with its partner organizations has made tremendous efforts toward advancing the concept of good governance to the forefront of Africa's development agenda. In the process it has also re-affirmed the critical importance of economic governance as the basis for building sustained socio-economic development in Africa. This particular Expert meeting is organized as part of the ongoing dialogue among researchers, policy-makers and other stakeholders on various aspects of economic governance in Africa.

Consequently, we are here to discuss the twin concepts of "transparency" and "accountability" in the context of Budget Transparency in Africa. Transparency ensures that information is available to stakeholders to measure performance and to guard against abuses. Transparency serves to achieve accountability and ensures that leaders and policy makers are held responsible for their actions. Both concepts are critical for ensuring that national revenues, from taxes, natural resource exploitations, development assistance or debt cancellation, are managed and utilized for the benefit of the entire population.

Although many countries have sufficient laws and regulations to ensure fiscal transparency, yet a huge number lack the appropriate mechanism for implementation, especially where corruption remains corrosive and a bane to development.

Ladies and Gentlemen

It is in this context, that DPMD is submitting to you a technical paper in order to review it. It's entitled "Assessing Public Financial Management and Accountability in the Context of

Budget Transparency in Africa ” for your critical review and analysis. This paper has three main goals: to gauge fiscal transparency practices in 15 African countries within the framework of the IMF *Code of Good Practices on Fiscal Transparency*. Secondly the paper evaluate whether both the legislature and civil society have input into the budgeting process. Finally, the paper provides recommendations, amongst which are: ensuring clarity in defining government’s role vis-à-vis the economy, improvement of public access to fiscal information, particularly to Parliament and CSOs, reinforcement of procurement operations, broadening the coverage of the budget, addressing the long-standing shortcomings in budget classification and accounting systems and improvement of institutional capacities.

Ladies and Gentlemen

In the next two days, you will be required to: review the major document presented by the Secretariat, in addition two-country cases will be presented by participants from Rwanda and Chad on two related topics. Also, Mr. Stephen Peterson will share with us his experiences in the implementation of public sector financial reforms in Ethiopia.

Once again, let me thank you for accepting our invitation. Many thanks to the DPMD staff who have put together this excellent programme for your consideration. I look forward to very productive deliberations and recommendations.

Thank you for your kind attention.

## ANNEX II PROGRAMME OF WORK

DAY ONE - Monday, 19 September 2005	
09:00-09.30	<b>Registration</b>
09:30-10.30	<p>1. <b>Opening ceremony:</b> Opening statement by the Director of the Development Policy Management Division (DPMD)</p> <p>2. <b>Election of the Bureau</b></p> <p>3. <b>Adoption of the programme of work</b></p> <p>4. Presentation of DPMD's paper on "Assessing Public Financial Management and Accountability in the Context of Budget Transparency in Africa"</p> <p><b>Speaker:</b> Mr. Mzwanele Mfunwa, Development Management Officer, DPMD/ECA</p> <p>5. Discussions</p> <p>6. Presentation on "The Challenge of PFM in Ethiopia"</p> <p><b>Speaker:</b> Mr. Stephen Peterson, Harvard University</p> <p>7. Discussions</p>
11.00-11.15	<b>Tea/Coffee Break</b>
11.15-13.00	<p>8. Presentation of a paper on "Fiscal Transparency in Extractive Industries - Case of Chad"</p> <p><b>Speaker:</b> Ms. Thérèse Mékombé, Vice-President - "<i>Collège de contrôle et de surveillance des ressources pétrolières</i>" (CCSRP) (Petroleum Revenue Oversight and Control Committee)</p> <p>9. Discussions</p>
13.00-14.30	<b>Lunch Break</b>
14.30- 16.45	<p>10. Presentation of a note on "Role of Parliamentarians in the Budgeting Process- Case of Rwanda"</p> <p><b>Speaker:</b> Her Excellency Ms. Constance Rwaka Mukayuhi, Chairperson of the Finance Committee of the Rwanda's Parliament</p> <p>11. Discussions</p> <p>12. Discussions on DPMD's Paper</p>
16.45-17.00	<b>Tea/Coffee Break</b>
17.00-18.30	<p><b>13. Plenary Session</b></p> <p><b>Thematic Discussion I-</b></p> <p>Transparency on the Allocation and the Monitoring of Oil Revenue in the National Budget</p>
DAY TWO - Tuesday, 20 September 2005	
09.00-10.30	<p><b>Plenary Session</b></p> <p><b>Thematic Discussion II-</b></p> <p>The Role of Parliamentarians and CSOs in the Budgeting Process- African Experiences</p>
10.30-11.00	<b>Tea/Coffee Break</b>
11.00-16.00	Preparation of the Report
11.00-16.00	<b>Lunch break and free time</b>
16.00-17.30	<b>Adoption of the report and closing of the meeting</b>

## **ANNEX III**

### **LIST OF PARTICIPANTS**

#### **Ad hoc Expert Group Meeting on “Public Financial Management and Accountability Focusing on Best Practices in the Context of Budget Transparency” Addis Ababa, 19-20 September 2005**

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